

Effective 5/10/2016

59-12-2206 Administration, collection, and enforcement of a sales and use tax under this part -- Transmission of revenue monthly by electronic funds transfer -- Transfer of revenue to a public transit district or eligible political subdivision.

- (1) Except as provided in Subsection (2), the commission shall administer, collect, and enforce a sales and use tax imposed under this part.
- (2) The commission shall administer, collect, and enforce a sales and use tax imposed under this part in accordance with:
 - (a) the same procedures used to administer, collect, and enforce a tax under:
 - (i) Part 1, Tax Collection; or
 - (ii) Part 2, Local Sales and Use Tax Act; and
 - (b) Chapter 1, General Taxation Policies.
- (3) A sales and use tax under this part is not subject to Subsections 59-12-205(2) through (7).
- (4) Subject to Section 59-12-2207 and except as provided in Subsection (5) or another provision of this part, the state treasurer shall transmit revenue collected within a county, city, or town from a sales and use tax under this part to the county, city, or town legislative body monthly by electronic funds transfer.
- (5) Subject to Section 59-12-2207, the state treasurer shall transfer revenue collected within a county, city, or town from a sales and use tax under this part directly to a public transit district organized under Title 17B, Chapter 2a, Part 8, Public Transit District Act, or an eligible political subdivision as defined in Section 59-12-2219, if the county, city, or town legislative body:
 - (a) provides written notice to the state treasurer requesting the transfer; and
 - (b) designates the public transit district or eligible political subdivision to which the county, city, or town legislative body requests the state treasurer to transfer the revenue.

Amended by Chapter 364, 2016 General Session